



**State of Tennessee**

**PUBLIC CHAPTER NO. 97**

**SENATE BILL NO. 1155**

**By Johnson**

Substituted for: House Bill No. 1481

By Gotto

AN ACT to amend Tennessee Code Annotated, Title 9, Chapter 3, Part 4, relative to local government audit committees.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 9-3-405(b), is amended by deleting the following language:

The resolution creating the duties and responsibilities of the audit committee shall be submitted to the comptroller prior to approval by the legislative body. The comptroller shall review the proposed resolution and report back to the local government on whether the resolution follows recommended guidelines for an audit committee. The resolution adopted by the legislative body must conform to the report issued by the comptroller.

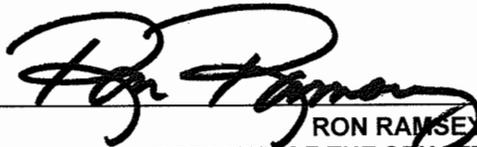
and by substituting it with the following new language:

The resolution, or any subsequent amendments to the resolution, creating the duties and responsibilities of the audit committee shall be submitted to the comptroller prior to approval by the legislative body. The comptroller shall review the proposed resolution, or any subsequent amendments to the resolution, and report back to the local government on whether the resolution, or subsequent amendments to the resolution, follows recommended guidelines for an audit committee. The resolution, or subsequent amendments to the resolution, adopted by the legislative body must conform to the report issued by the comptroller. Notwithstanding the requirements of this subsection (b), if an audit committee was created by the legislative body of a county whose charter requires charter changes to be approved in a referendum, and if such actions occurred and were approved in a referendum prior to January 1, 2011, then such an audit committee shall be considered created pursuant to this part.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

SENATE BILL NO. 1155

PASSED: April 4, 2011

  
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RON RAMSEY  
SPEAKER OF THE SENATE

  
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BETH HARWELL, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 21<sup>st</sup> day of April 2011

  
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BILL HASLAM, GOVERNOR